APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/648,504	08/25/2003	Lisa M. Macalka	021756-018100US	4223

51206   7590   07/14/2009
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EXAMINER
OBEID, FAHD A

ART UNIT	PAPER NUMBER
3627	

MAIL DATE	DELIVERY MODE
07/14/2009	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE <u>3</u> MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.
- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1) ☒ Responsive to communication(s) filed on *12 May 2009*.

2a) ☐ This action is **FINAL**.   2b) ☒ This action is non-final.

3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4) ☒ Claim(s) *1-17 and 19-21* is/are pending in the application.

    4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5) ☐ Claim(s) _____ is/are allowed.

6) ☒ Claim(s) *1-17 and 19-21* is/are rejected.

7) ☐ Claim(s) _____ is/are objected to.

8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9) ☐ The specification is objected to by the Examiner.

10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.

    Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

    Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

    a) ☐ All   b) ☐ Some * c) ☐ None of:

      1. ☐ Certified copies of the priority documents have been received.

      2. ☐ Certified copies of the priority documents have been received in Application No. _____.

      3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

    * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1) ☒ Notice of References Cited (PTO-892)
2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
3) ☐ Information Disclosure Statement(s) (PTO/SB/08)
    Paper No(s)/Mail Date _____.

4) ☐ Interview Summary (PTO-413)
    Paper No(s)/Mail Date. _____ .
5) ☐ Notice of Informal Patent Application
6) ☐ Other: _____.

DETAILED ACTION

Status of the Application

1.   **Claims 1-17 and 19-21** are pending in this application.

Continued Examination Under 37 CFR 1.114

2.   A request for continued examination under 37 CFR 1.114, including the fee set

forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this

application is eligible for continued examination under 37 CFR 1.114, and the fee set

forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action

has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on

05/12/2009 has been entered.

Preliminary Remarks

3.   This is in reply to application filed on 05/12/2009.

4.   No claims have been added or cancelled.

5.   Claims 1, 8, 15, 16, and 21 have been amended.

6.   Claim 18 remain canceled.

7.   Claims 1-17 and 19-21 are currently pending and have been examined.

Claim Rejections - 35 USC § 112

8.   The following is a quotation of the second paragraph of 35 U.S.C. 112:

> The specification shall conclude with one or more claims particularly pointing out and distinctly
> claiming the subject matter which the applicant regards as his invention.

9.   Claims 8 and 15 are rejected under 35 U.S.C. 112, second paragraph, as being

indefinite for failing to particularly point out and distinctly claim the subject matter

which applicant regards as the invention.

    Claim 8 and 15 recite the limitation "consolidating an accounting consolidation

ledger with an accounting consolidation processor" is vague and indefinite. This

limitation is vague and indefinite, it is confusing and unclear how it is possible to

consolidate a ledger and a processor. Thus the limitation is not positively recited.

Claim Rejections - 35 USC § 103

10.   The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all

obviousness rejections set forth in this Office action:

> (a) A patent may not be obtained though the invention is not identically disclosed or described as set
> forth in section 102 of this title, if the differences between the subject matter sought to be patented and
> the prior art are such that the subject matter as a whole would have been obvious at the time the
> invention was made to a person having ordinary skill in the art to which said subject matter pertains.
> Patentability shall not be negatived by the manner in which the invention was made.

11.   This application currently names joint inventors. In considering patentability of

the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the

various claims was commonly owned at the time any inventions covered therein were

made absent any evidence to the contrary. Applicant is advised of the obligation under

37 CFR 1.56 to point out the inventor and invention dates of each claim that was not

commonly owned at the time a later invention was made in order for the examiner to

consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g)

prior art under 35 U.S.C. 103(a).

12.   Claims 1-4, 8-11, 15-17, and 21 are rejected under 35 U.S.C. 103(a) as being

unpatentable over Knudtzon (US 7,120,597) in view of McClendon (US

2003/0046194), and further in view of NPL.

13.   Regarding Claims 1-3, 8-10, 15-17, and 21: Knudtzon discloses a system for

consolidating adjustments comprising:

- An accounting adjustment journal configured for receiving at least one accounting

  adjustment entry, wherein said accounting adjustment journal is separate from an

  accounting consolidation ledger (abstract, col 1 lines 31-38, and col 5 lines 3-6);

- An accounting consolidation processor configured for consolidating the

  accounting consolidation ledger and further configured to post results of the

  consolidation to the accounting consolidation ledger (col 1 lines 31-47);

- A proforma accounting consolidation processor configured for processing the at

  least one accounting adjustment entry to create at least one consolidated

  accounting adjustment entry that is responsive to the at least one accounting

  adjustment entry, the proforma accounting consolidation processor processing the

  at least one accounting adjustment entry independent of the accounting

  consolidation ledger by determining account codes that are affected by the at least

  one accounting adjustment entry (a user enters an adjustment data representing

  adjusting journal entries associated with the transaction data entered using the

  host system user interface, the overlay control module combines "consolidates"

  adjustment data created at the overlay system with the transaction data of host

  general ledger data maintained by the host accounting system; col 7 lines 19-35,

  col 7 lines 56-61, col 8 lines 58-61; adjusting journal entries specific to the second

report type are entered and the second report is created; col 2 lines 60-62; separate

task modules that create or allow the user to create adjusting journal entries for

separate specialized business functions; col 1 lines 55-57).

- An accounting pending journal configured for storing the at least one consolidated

  accounting adjustment entry, wherein said accounting pending journal is separate

  from said accounting consolidation ledger and said accounting adjustment journal

  (the adjusting data may be saved as overlay journal data in the overlay journal and

  subsequently combined with another set of overlay general ledger data created at

  a later time or for another time; furthermore, the overlay system allows users to

  store overlay adjustment data representing adjusting journal entries related to the

  financial transactions; abstract, col 3 lines 32-35, col 9 lines 24-27, and claim 1).

Knudtzon does not explicitly disclose posting an accounting adjustment entry and

consolidated accounting adjustment entry to the accounting consolidation ledger after a

user has reviewed the accounting consolidation ledger balance.

    However, McClendon does disclose the following:

- A post module configured for posting the at least one accounting adjustment entry

  and the at least one consolidated accounting adjustment entry to the accounting

  consolidation ledger after a user has reviewed the accounting consolidation ledger

  balance (paras 34, 41, 42).

Knudtzon does not explicitly disclose displaying an accounting consolidation ledger

balances, displaying a proforma accounting consolidation ledger balances, and displaying

the consolidated accounting adjustment entry.

    However, NPL disclose the following:

- An inquiry module configured for displaying accounting consolidation ledger balance, the accounting consolidation ledger balances associated with account codes, the inquiry module further configured to display proforma accounting consolidation ledger balances, the proforma accounting consolidation ledger balances being resultant ledger balances after a applying the at least one consolidated accounting adjustment entry to the accounting consolidation ledger balances corresponding to the determined account codes (at least page 123).

- An inquiry module configured for displaying the at least one consolidated accounting adjustment entry (at least page 123);

It would have been obvious to one having ordinary skill in the art at the time the invention was made to use McClendon's and NPL teachings in Knudtzon's "computerized accounting systems and methods" enabled, for the advantage of reviewing posting entries before they are posted to the ledger to view total costs, expenses, balances effected by the journal entry, to better manage the accounting system within a company.

14.   Regarding Claims 4 and 11: Knudtzon discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger (col 1 lines 59-63).

15.   **Claims 5-7, 12-14, and 19-20 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtzon (US 7,120,597) in view of McClendon (US 2003/0046194) and in view of NPL as applied to claims 1-4, 8-11, 15-17, and 21 above, and further in view of Applicant Admitted Prior Art (AAPA).**

16.   Regarding Claims 5-7, 12-14, and 19-20: Knudtzon disclose the claimed

invention except for a proforma equitization module, an inter-company eliminations, and

an elimination module.

However, AAPA discloses a proforma equitization module, an inter-company

eliminations, and an elimination module (fig.1A and para 4).

It would have been obvious to one having ordinary skill in the art at the time the

invention was made to include AAPA teachings in Knudtzon's "computerized accounting

systems and methods" enabled, for the advantage of eliminating activities within the

company and computing the net income of the company to be posted to the ledger.

Response to Arguments

17.   Applicant's arguments with respect to claims 1, 8, 15, 16, and 21 have been

considered but are moot in view of the new ground(s) of rejection.

Conclusion

Any inquiry concerning this communication or earlier communications from the

examiner should be directed to FAHD A. OBEID whose telephone number is (571)270-

3324. The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's

supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for

the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the

Patent Application Information Retrieval (PAIR) system. Status information for

published applications may be obtained from either Private PAIR or Public PAIR. Status

information for unpublished applications is available through Private PAIR only. For

more information about the PAIR system, see http://pair-direct.uspto.gov. Should you

have questions on access to the Private PAIR system, contact the Electronic Business

Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO

Customer Service Representative or access to the automated information system, call

800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Fahd A Obeid/
Examiner, Art Unit 3627
July 10, 2009

/F. Ryan Zeender/
Supervisory Patent Examiner, Art Unit 3627